

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

HB 2007 - SB 2073

March 10, 2020

SUMMARY OF ORIGINAL BILL: Establishes that certain documents currently held as confidential are open for public inspection.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

SUMMARY OF AMENDMENT (016376): Deletes and rewrites language of the original bill such that the substantive changes: (1) delete portions of the original language which established previously held confidential audit working papers are subject to public inspection; (2) authorize public records subject to public inspection being used during an audit to be released prior to the conclusion of the audit in certain circumstances; (3) require such records to be released no later than 30 days following the conclusion of the audit or 180 after the initiation of the audit; and (4) authorize such records to be withheld from public inspection for an additional 30 days upon a showing of good cause.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

Assumptions for the bill as amended:

- The proposed language would establish that records which are open for public inspection being used during an audit may be released prior to the audit's conclusion, if the auditor determines that such record's release will not prejudice the audit. Such records are required to be released within 30 days of the conclusion of the audit or 180 days after the initiation of the audit, whichever is earlier.
- Such records are currently subject to public inspection. Authorizing the release of such records prior to conclusion of an audit, upon the discretion of the auditor will not result in any fiscal impact to state or local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

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